CA.V. J. Ruwe

JAP

UNITED STATES TAX COURT

WASHINGTON, DC 20217

BURTON F. TUCKER,			
Petitioner)		
v.)	Docket No.	25912-11.
COMMISSIONER OF INTERNAL REVENUE,)		
Respondent)		

ORDER AND DECISION

Pursuant to the determination of the Court, as set forth in its Memorandum Opinion (T.C. Memo. 2012-309), filed November 5, 2012, it is

ORDERED: That the Court's Order to Show Cause dated August 2, 2012, is made absolute in part in that the facts set forth in paragraphs 1, 2, 4, 5, 6, 12, 13, 14, 16, 17, 19, 20, 21, and 22 of respondent's proposed stipulation of facts attached to respondent's Motion to Show Cause Why Proposed Facts and Evidence Should Not Be Accepted As Established, filed August 2, 2012, are deemed to be established for purposes of this case, and it is discharged in all other respects. It is further

ORDERED: That respondent's Motion for Entry of Order Under T.C. Rule 91(f)(3) That Matters Be Deemed Stipulated, filed August 29, 2012, is denied. It is further

ORDERED: That respondent's Motion to Impose Sanctions (re respondent's request for production of documents), filed August 29, 2012, is deemed moot. It is further

ORDERED: That respondent's Motion to Impose Sanctions (re respondent's interrogatories), filed August 29, 2012, is deemed moot. It is further

ORDERED: That respondent's Motion for Default, filed September 10, 2012, is granted. It is further

ORDERED and DECIDED: That there are deficiencies in Federal income tax and additions to tax due from petitioner as follows:

<u>Year</u>	Deficiency	Addition to Tax Sec. 6651(f)
2001	\$189,298.00	\$142,950.00
2002	142,876.00	117,389.00
2003	145,974.00	114,459.25
2004	131,864.00	101,848.00

(Signed) Robert P. Ruwe Judge

ENTERED: NOV 5 2012